

Kris Bushey and Diane Bushey

v.

Town of Goffstown

Docket No. 4873-88

DECISION

The "Taxpayers" appeal, pursuant to RSA 76:16-a, the "Town's" 1988 assessment of \$86,000 (land, \$39,600, buildings, \$46,400) on their real estate at 26 Pershing Street, consisting of a small dwelling sited on approximately 6,000 square foot lot (the Property). For the reasons stated below, the appeal for abatement is denied.

The Taxpayers have the burden of showing the assessment was disproportionately high or unlawful, resulting in the Taxpayers paying an unfair and disproportionate share of taxes. See RSA 76:16-a; Tax 201.04(e); Appeal of Town of Sunapee, 126 N.H. 214, 217 (1985). We find the Taxpayers failed to carry their burden and prove any disproportionality.

The Taxpayers failed to appear, but consistent with our rule, TAX 102.03(g), the Taxpayers were not defaulted. This decision is based on the evidence presented to the board.

The Town argued the property was on the lower end of the value range and presented comparable properties in the same general neighborhood and noted it was an older section of Town with most of the homes on smaller lots.

We find the Taxpayers failed to prove their assessment was disproportional. We also find the Town supported the Property's assessment.
SO ORDERED.

BOARD OF TAX AND LAND APPEALS

George Twigg, III, Chairman

Peter J. Donahue, Member

Paul B. Franklin, Member

Date: February 26, 1991

I certify that copies of the within Decision have this date been mailed, postage prepaid, to Kris & Diane Bushey, taxpayers; the Chairman, Selectmen of Goffstown; and Scott Bartlett, Appraiser, M.M.C., Inc..

Michele E. LeBrun, Clerk

Date: February 26, 1991

0009